



Montana Department of Transportation
 Accounting Services Bureau
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Do Not Write in this Space
Report Period:
Due Date:

Liquefied Petroleum Gas Dealer Tax Return

Trade Name (DBA): Address Line 1: Address Line 2: City, State, Zip:	License Number: EIN or SSN: Phone #:
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General Instructions

Filing Returns and Payment of Tax: Each liquefied petroleum gas dealer shall file a tax return with this office on or before the last day of April, July, October and January following the calendar quarters ending March, June, September and December. The postal service postmark on the mailing envelope will be accepted as the day of filing or receipt of the tax return. The tax applies to all sales made for use in a motor vehicle.

Penalties: Refusal or failure to file return or pay tax when due: In case of any liquefied petroleum gas dealer who refuses or fails to file a return within the time prescribed, there is imposed a penalty of \$25.00 or 10% of the tax due, whichever is greater, together with interest at the rate of 1% on the tax due, for each calendar month or fraction thereof.

Records: Each liquefied petroleum gas dealer is to maintain an accurate record of all pertinent papers with respect to the handling of liquefied petroleum gas for a period of at least 3 years. Pertinent papers with respect to liquefied petroleum gas include copies of sales invoices and receipt invoices from suppliers.

If you are reporting all locations on this form, you must fill in the back side of this form.

If your EIN has changed, you will need to cancel this license and apply for a new license.

Tax Computation	
1. Total taxable gallons	gallons
2. Tax due (multiply line 1 by .0518)	\$
3. Late filing penalty (\$25.00 or 10% of tax due whichever is greater)	\$
4. Interest on late return (1% on tax due per calendar month or fraction thereof)	\$
5. Net amount due (add lines 2, 3 and 4)	\$

Make remittance payable to the Department of Transportation

I hereby declare under penalty of false swearing, that this return (including any schedules) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Check here to cancel your Liquefied Petroleum Gas License:

Cancel

Date: _____

Signature of Authorized Agent Date

Title

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies. Alternative accessible formats of this document will be provided on request.

